nobody will come to urban areas. That is the culture of our people.

I agree with the hon. Members who made the point that we have to give more assistance to the people living in the rural areas. That should be our objective. Hon. Members have raised some points which I will keep in mind and make their use where they are required. Some hon. Members have raised major questions. I will definitely write to them giving them my answers.

As I said in the beginning, my voice failed because of the election campaign. Therefore, please excuse me.

SHRI PARVATHANENI UPENDRA (Andhra Pradesh): You spoke for two and a half hours, I believe.

SHRI JANARDHAN POOJARI: I thank once again the hon. Members for their valuable contribution. I will definitely take your advice. Thank you.

SHRI ALADI ARUNA alias V. ARUNACHALAM (Tamil Nadu): From the Saturation Point of view the IFC has proposed not to give financial assistance to certain industries. I would like to know whether the Government is going to reconsider the decision of the IFC.

SHRI JANARDHAN POOJARI: The industries that have reached the saturation point, there is no demand for there products. The hon. Member has made a point what will happen to those industries. They should not fall sick. We will keep it in our mind and when the situation improves and where there is demand for such industries, definitely we will see that the assitance flows from the financial institutions, including the banking sector.

THE VICE-CHAIRMAN (SHRI PAWAN KUMAR BANSAL): The question is:

"That the Bill further to amend the Industrial Finance Corporation Act, 1948, as passed by the Lok Sabha, be taken into consideration."

The motion was adopted.

1539 RS—9

THE VICE-CHAIRMAN (SHRI PAWAN KUMAR BANSAL): We shall now take up clause-by-clause consideration of the Bill.

Clauses 2 to 22 were added to the Bill.

Clause 1, Enacting Formula and Title were added to the Bill.

SHRI JANARDHAN POOJARI: Sir, I move:

"That the Bill the pased."

The question was put and the motion was adopted.

THE ESTATE DUTY (AMENDMENT) Bill, 1986

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHAN POOJARI): Sir, I move:

"That the Bill further to amend the Estate Duty Act, 1953, as passed by the Lok Sabha, be taken into consideration."

Honourable Members may recall that the Estate Duty Act was amended in 1984 with a view to discontinuing the levy of estate duty in respect of agricultural lands. As a result of the said amendment and the resolutions passed by various State Legislatures under article 252 of the Constitution, the Estate Duty Act has ceased to apply to the agricultural lands situated in all the Union Territories and all the States except the State of Nagaland, Punjab and Tripura.

Honourable Members may also recall that the Estate Duty Act was amended last year so as to discontinue the levy of estate duty in respect of property other than agricultural lands with effect from 16th March, 1985.

The State Legislatures of Punjab and Tripura have passed resolutions under article 252 of the Constitution to the effect that the Estate Duty Act may be amended by Parliament so as to discontinue the levy of estate duty in respect of agricultural lands which are situated in these States and after 16th March, 1985. This

(Shri Javardhan Poojari)

Bill seeks to make an amendment in the Estate Duty Act pursuant to the resolutions Duty Act the Legislatures of these two States. The effect of this Bill being enacted into law will be that the Estate Duty Act will lease to apply to the agricultural lands which are situated in the States of Punjab and Tripura and which pass on deaths occurring on or after the 16th March, 1985.

Sir, this is a short and simple Bill and I hope it will receive the overwhelming support of the House.

Sir, I move.

The question was proposed .

SHRI NIRMAL CHATTERJEE (West Bengal): Mr. Vice-Chairman, Sir, it is true that it will be a debate on the dead issue so long as the present Government is saddled with power. But we owe our duty to the country whenever the question of estate duty comes. But before I reiterate what we have said, I just want to take this opportunity to raise a few questions to Mr. Poojari about the reply which he has given. I will be very brief. But on just one or two points I want to get clarified which has a bearing on such things. This is strictly not connected with the Estate Duty Bill. The point that I was making in my earlier discussions was how is the Sixth Five Year Plan which has a initial target of a growth rate of 5.2 per cent succeeded in achieving a growth rate of 5.3 per cent, while the industrial growth rate proposal was 8 to 10 per cent and the actual achievmnt was 5.5 per cent.

SHRI PARVATHANENI UPENDRA (Andhra Pradesh): What is this to do with the Estate Duty Bill.

SHRI NIRMAL CHATTERJEE: it is nothing to do with the Etate Duty Bill. I am just having a running dual with him. Sir, the same thing is true about food production. In 1984-85 the food production target was 153 million tonnes.

THE VICE-CHAIRMAN (SHRI PAWAN KUMAR BANSAL): I think it is good if you confine yourself to the bill.

SHRI NIRMAL CHATTERJEE: I will come to the Estate Duty Bill immediately. I am raising these two issues because if he gets an apportunity in future. (*Interruptions*). On the Estate Duty Bill, Sir, what I propose to do simply is this. When the estate duty was abolished, the sole argument given was it does not have a sizeable revenue impact. We objected to that. In fact, we tried to show that at the time of abolition, the collection under the estate duty was growing. It was tending towards from Rs. 16 crores to Rs. 20 crores and therefore, we questioned the statement of the Finance Minister to which, we did not get a satisfactory reply. But Sir, today, I want to quote my learned colleague on that side Mr. L. K. Jha, on whom I wanted to depend, at least, for today but he is absent. But I will quote only from L. K. Jha to state how this decision was entirly wrong. (*Interruptions*). No. Mr. Jagesh Desai is no match for Mr. L.K.Jha. In the Economic Administration Reforms Commission Report Mr. L. K. Jha said and let me quote:

> "the basic rationale for the Estate Duty is its egalitarian thrust. It to justifiable to allow a man to enjoy the fruits of his endeavour but to allow his heirs after his life or rather during his life to receive a large fortune, in the nature of wind-fall land to derive unearned income from if offends against our sense of social justice and runs counter to the objective of more equal distribution of wealth."

Is there any answer to this argument from the Finance Ministry, I want to know? He specifically says and he has also discussed many difficulties about the Estate Duty. He has played with the other concepts of inheritance tax that is if Estate Duty has some difficulty, inheritance tax is still more justified because that is a tax on the inheritor itself. There is no answer and we contended at that time that not only privatization the entire drive is assumings to be one of increasing in equalties in the economy and quoting figures between 1950 and 1985 won't do. We are discussing the recent trends. On the one side, in the private sector, M.R.T.P. is getting strengthened, on the other hand,

their wealth when inherited is not being taxed. That is all measures of reduction in inequalities and income are being tampered with in favour of growing inequalities. I know. I will give you another example. He reiterates:

> "Since the aim of Estate Duty is not primarily revenue but a reduction of disparities when the Estate Duty was abolished, precisely this recommendation of L. K. Jha, who is, at least, sometimes sensible, was completely forgotten."

And then again, I quote only L. K. Jha nobody else. He is not present, who previously was advising only the Government and now, he has started advising the Parliament, which is supposed to be superior to the Government. He concludes:

> "We are of the contrary view. He was discussing the question of abolition of Estate Duty. His categorical statement is: we are, however, of the contrary view. With the administrative simplification that we have suggested the cost of collection would godown. On the other hand there should be a pick-up in revenue collection with the speeding up of assessment because of simplified procedure."

So, in terms of collections, in terms of cost of collections, in terms of equity, on all these grounds, if the Government means business, if the Government tries to keep to its promise, what it should do is once again introduce the process of re-enacting the Estate Duty, once again to go to Tripura, Punjab and other States so that Estate Duty is once again brought on the statute book. It is on this ground, on this approach that we take exception to this Bill also. Thank you.

SHRI P. N. SUKUL (Uttar Pradesh): Mr. Vice-Chairman, Sir, as the Minister has himself said while moving this Bill, it is a very short and simple Bill. And it is entirely in line with the economic policy of the present Government which wants to simplify, which wants to liberalise the taxes and the tax structure. I could not quite follow the point made by Mr. Nirmal Chatterjee or what he was trying to prove. Today it was to his convenience that there was something written by Mr. L. K. Jha and so, from behind Mr. L. K. Jha's remarks, Mr. Chatterjee tried to throw arrows at the Government. Well, I think he should have better consulted the Tripura Government itself. In Tripura, the Government is a Marxist Government.

SHRI NIRMAL CHATTERJEE: This is part of the Central legislation.

SHRI P. N. SUKUL: Under article 252, the legislature of Tripura State has passed a resolution recommending to the Union Government that estate duty should be abolished from that State also in respect of agricultural land. So, to me, it appears that Mr. Chatterjee seems to be having more credence in people like Mr. L. K. Jha than in Nripen Chakraborty.

SHRI NIRMAL CHATTERJEE: Why don't you answer the argument?

SHRI P. N. SUKUL: That is the argument that I am making. I am trying to drive home to you that you should have consulted your own Government in Tripura.

SHRI NIRMAL CHATTERJEE: If the Tripura Government does not enact, it remains suspended. Nothing can be implemented. So they have no other alternative.

SHRI P. N. SUKUL: Both Punjab and Tripura are under non-Congress Governments. So if to-day this Government says, "No, we will not concede their wishes", what will happen is that Mr. Nirmal Chatterjee will come tomorrow saying, "This Government is misbehaving with the Tripura legislature." So both ways he will be critical of the Government. Of course, you have to be critical of the Government. But you see, if the tax burden is being reduced, if the tax structure is being simplified, I think there should be no objection from any quarter. You yourself know to what extent the collection of estate duty was successful in West Bengal. What was its contribution? You know the figures.

SHRI NIRMAL CHATTERJEE: You know, about income-tax collections, Mr. V. P. Singh's claim today is that he is collecting more through a reign of terror, if I slightly exaggerate it. If that could have happened here, estate duty collections also would have increased.

SHRI P. N. SUKUL: Not a reign of terror.

THE VICE-CHAIRMAN (SHRI PAWAN KUMAR BANSAL): He says, he is exaggerating it.

SHRI P. N. SUKUL: In fact, we should congratulate our Finance Minister for all these raids, etc.

SHRI PARVATHANENI UPENDRA: He is supporting that.

SHRI P. N. SUKUL: You see, as the Finance Minister has said in this House and in the other House repeatedly, because of the liberalisation that has been there for the last two years or so, our tax collection has increased. There is a definite increase. So there is no point in criticising the Government even here with regard to the abolition of the estate duty. The estate duty today practically stands abolished. Now, since Tripura and Punjab legislatures have passed resolutions, it is going to be abolished from there too. Now only Nagaland remains. In the Statement of Objects and Reasons, it is mentioned that it is there only in three States, Nagaland, Punjab and Tripura. Now Punjab and Tripura have passed resolutions and an amendment of the Act has been brought forward. Nagaland alone now remains. My humble request to the Government will be, why not abolish it from there too?

SHRI SATYA PRAKASH MALAVIYA (Uttar Pradesh): They have not passed a resolution.

SHRI P. N. SUKUL: In just one State, the estate duty will be applicabe. (*Interruptions*)

SHRI JAGESH DESAI (Maharashtra): Why don't you ask for its revival?

SHRI P. N. SUKUL: No, I do not agree. A man amasses wealth or earns money and while he earns money, every year you levy income-tax on his income. And whatever property he has built up, he has built up after paying all the taxes. Now, when the taxes have been paid, again on that property, on his death, you want to have a share of the Government.

SHRI JAGESH DESAI: It is not taken from him but from his estate.

SHRI P. N. SUKUL: But why? That estate belongs to his own people, to his children, to his spouse. He had already paid all your takes. Why should you tax his estate again? When as father he has to spend on his children, as father he can also bequeath something to his children, bequeath his property to his spouse. In so many developed countries it was abolished long back—in Canada, in Australia and other countries there is nothing like estate duty. In fact, this is a death duty. Estate duty is only another name for death duty. That is why it should be abolished. And that is why our Government decided in all earnestness to abolish it. Anyhow it is a very happy situation....

SHRI K. MOHANAN (Kerala): The laissez-faire you are talking about is correct but you have to take into consideration all those people who are below the poverty line as against those who are acquiring so much money...

SHRI P. N. SUKUL: Criticism for the sake of criticism is all right. But what is the amount? A paltry Rs. 20 crores collected in the whole country, as you admit it yourself...

SHRI NIRMAL CHATTERJEE: When your budget is tight, you have to count every single pie; you would not say it is a paltry Rs. 20 crores.

SHRI P. N. SUKUL: I do not know whether you want more taxes or higher rates of taxes, all kinds of taxes. If that is your theory, it is all right, but there we won't see socialism; it means you depart from the line of socialism.

Therefore, our Government is entirely in line with socialism in liberalising taxes, in simplifying taxes. When Tripura Government passed a resolution, it means a progressive step. As soon as Marxist Government puts its stamp on the resolution it becomes progressive, it has to be progressive; otherwise, it would not have passed it...

SHRI NIRMAL CHATTERJEE: The entire collection of estate duty was given to the State. You can imagine under what circumstances they are passing that resolution.

SHRI P. N. SUKUL: So, my point is once a man has paid his income-tax, wealth-tax, gift tax, all kinds of taxes, and when something remains with him on his death, still you want to levy another tax on it! That is why this Bill finds favour with me. (*Interruptions*) As I said, the estate duty should be abolished in Nagaland also, if possible. And what is more important is there should be a ceiing on agricultura land..

SHRI VITHALBHAI MOTIRAM PATEL (Gujarat): It is already there.

SHRI P. N. SUKUL: Not everywhere; it is not followed everywhere.

Therefore, there is not much to talk about this. It is such a simple Bill. It has only to be welcomed and I hope the House will pass it.

SHRI TALARI MANOHAR (Andhra Pradesh): I thank you very much, Mr. Vice-Chairman, for giving me this opportunity. There is nothing much to say at the stage of consideration of the Bill on estate duty as a tax evasion measure because it is only a consequential measure. Estate duty was abolished last year following enactment of an amendment to the Act in 1984 and adoption of the necessary resolution by the State Assemblies. Punjab, Tripura and Nagaland were left out for technical reasons. Now the legislatures in the States of Punjab and Tripura also have passed the resolution. That is why the law is being extended to them. But, however, I do not understand why the Government is in such haste for this legislation. Instead of going in for this, the Government could have approached the Nagaland Government or pursued it with them before bringing forward this Bill here and wasting our time. But I find no mention of Andhra Pradesh in the Schedule listing the States where the law is in force. Why is it so? I would like to know whether there is anything wrong or the State has not passed this Resolution required for this. I do not know.

While coming to the question of Estate Duty, Sir, the Government's contention is that levying of this tax is not worthwhile because the cost of collection is more than the realisation. This only indicates that the Government has left all kinds of loopholes and all avenues open for those people who want to escape and that is why this happens. The Government has not collected the Duty properly and the Government has kept the tax not in such a manner that all big fish escape and only the smaller ones are caught. I would like to know why, if the cost of collection is more than the revenue, this has remained in force for all these 32 years. Are they so sure about the official hierarchy that they can say that it was implemented faithfully, that there was no corruption in the tax collection? Is it not a fact that the rich got away scot-free while only the not-so-rich were harassed? It is too late in the day. But the Rajiv Gandhi Government is favouring the rich either by removing the levies on them or reduing their tax burden paying lip-sympathy to the poor. This is another proof of where exactly the Government's interests lie. With these words, Sir, I conclude my speech.

THE VICE-CHAIRMAN (SHRI PAWAN KUMAR BANSAL): Yes, Mr. Jagesh Desai. You may have your time now.

SHRI JAGESH DESAI: Mr. Vice-Chairman, Sir, my views on this subject have not changed yet and they remain unchanged and they remain the same. On two occasions, Sir, I had expressed my views on this and had said that this Act should remain in force. Today also, Sir, I believe that a day will come when this

[Shri Jagesh Desai]

Act will again be revived. Sir, the effect of this amendment is that the operative part of this Act ceases. But, as regards the Act itself, it is still on the Statute Book. There were several reasons given at that time. It was said that many people were harassed and that the revenue was very much less and, therefore, this Act should be done away with. But I feel that there are cases where the patients, who go into a coma, come back to normaly and regain their consciousness. So, similarly, this may happen to this Act also. I said earlier that there were two reasons: harassment to the smaller assessees and very much less of revenue collection. But there was some philosophy when this Act was enacted and that was that inequality in wealth should be removed. This was one of the basic purposes. Tax collection was not as important as this basic concept. Yes, I agree, there should not be any harassment. But the Government should have thought about this and tried to find out what type of harassment was there and how it could be put an end to. You see, in the case of persons not having very big estates, the limit which was fifty thousand rupees earlier was increased. If that was not sufficient, the limit could have been increased further. There were difficulties regarding the self-occupied houses. There is the widow's case. There was no other problem. This problem could also have been sorted out, provided it was decided that self-occupied property should be exempt from estate duty. The limit could have been raised so that all those who have had very small estate could have been exempted and those who have big estate could have came in the net of the Estate Duty Act. I am of that opinion.

Sir, regarding the collections being only Rs. 20 crores and the expenses being very high, that should not be the reason by which we ought to abolish this Act. Sir, at present also the Income-tax Act, the Wealth-tax Act and the Gift-tax Act—all these three Acts are implemented by one and the same officer only, and as such it should have been decided that instead of a separate Estate Duty division in the Revenue Department, the same functions could have been given to the Income-tax officer. At present when he is implementing three Acts, he could also implement the fourth Act. I still feel that Government can think on this issue again. Rupees twenty crores, to my mind is not a small amount. Though our Budget may be ver yhigh, yet each and every rupee is important, and whatever sources are there hsould be tapped in full.

Sir, now we are hearing that estate duty is abolished and gift tax should also be abolished. I would like to tell the hon. Minister through you, Sir, and I caution that if gift-tax is abolished then the income-tax collections which you are getting today will be much less and the wealth-tax which you are collecting today will be much less. This cry of abolishing gift tax I am hearing everywhere. That is why the Government should be determined that while the estate duty is abolished—not abolished; we have kept it in suspension—so far as gift-tax is concerned it will be more vigorous.

Sir, now we are hearing gift that estate because this thing we have to focus. My income is Rs. 30,000 every year and I want to make a gift of Rs. 30,000 to my son. Sir, if I put Rs. 30,000 in deposit, I will get about Rs. 5000 as income on Rs. 30,000. So if I have not given the gift, my income is Rs. 35,000. And on that Rs. 5000 I have paid a tax of Rs. 1500. That is why, Sir, if gift-tax is abolished then this Rs. 1500 tax you are getting you will not get. And this Rs. 1500 tax you are getting every Year. Secondly, you will receive less wealth-tax on it. That is why, this discussion going on in various forums about abolishing gift-tax the Government must take all into account and say very bluntly, as the Finance Minister has said, that gift-tax will not be abolished at all. Thirdly, Sir, I am very happy that our Finance Minister leaves no stone unturned in collecting the tax dues of the Government. Day before yesterday, I was also in a function where our Finance Minister made it very clear that we have given amnesty for FERA offences but that does

not mean that we are going to stop getting the information, the intelligence and put it into operation. The raids will go on. And that is why he said that those who were caught earlier would not get this benefit. And that is why he has made it very clear that the amnesty scheme in there but the information that they get will be used at an appropriate time. This is the way we have to tap our resources.

As far as the collections in this year of both customs and excise are concerned, by the month of October, more than 67 per cent of the revenue has been collected. And the Finance Minister is very confident that the target which he has fixed for 1986-87 will again exceed. But, Sir, as I told earlier, this is a question not of revenue alone but this is a question of our basic policies. And I feel that I will see the day when the estate duty will again be revived.

With these words, Sir, I support the Bill.

श्री सत्य प्रकाश मालवीय : माननीय उपसभाध्यक्ष जी, सन् 1953 में जिन उद्देश्यों को लेकर और हमारे संविधान में जो बहुत से प्रावधान हैं उनको हासिल करने के लिए ऐस्टेट ड्यूटी ऐक्ट को लागू किया गया था और बराबर 31 साल तक हमारे देश में यह कानून चलता रहा । मेरी अपनी राय में ऐस्टेट ड्यूटी ऐक्ट को समाप्त करके सरकार ने हमारे संविधान में जो प्रिएंबल है, उसके विरुद्ध काम किया है । भूतपूर्व प्रधान मंत्री श्रीमती इंदिरा गांधी के समय में संविधान के प्रिएम्बल में सोशलिस्ट या समाजवाद शब्द को भी जोड़ा गया था । 1953 में जब यह कानून पारित कराया गया था, उस समय सरकार ने इस बात की मंशा जाहिर की थी कि जो कंसंट्रेशन आफ वैल्थ कुछ हाथों में हो रहा है, इसको इस कानून के जारिए रोका जा सकता है। इस कानून के चलने में कोई हर्ज नहीं था और जैसा कि मेरे एक पूर्ववक्ता श्री जागेश देसाई जी ने सुझाव दिया है कि इस कानून में इस बात का प्रावधान था, कोई लिमिट थी, उसके ऊपर ही संपदा शुल्क लगता था, मैं इस बात से सहमत हूं और मैं इस राय का हूं कि इस कानून को समाप्त करने के बजाए उस सीलिंग की लिमिट को ही बढ़ा देना चाहिए था । हमारे संविधान में भी आर्टिकिल 39 में इस बात की चर्चा की गई है, निर्देशक सिद्धांतों में और मैं अनुच्छेद 39(सी) की ओर आप का ध्यान आकृष्ट करना चाहूंगा —

"The State shall in particular direct its policy towards securing..... (c) that the operation of the economic system does not result in the concentration of wealth..."

अभी इसी सत्र में सरकार ने इस बात को स्वीकार किया है एक प्रश्न के उत्तर में कि देश में सरकारी आंकड़ों के हिसाब से—हालांकि मैं इन आंकड़ों को सही नहीं मानता हूं क्योंकि इनमें वस्तु स्थिति को छिपाया गया है—लेकिन फिर भी सरकारी आंकड़ों के हिसाब से हमारे देश में 22 करोड़ 22 लाख लोग गरीबी की रेखा के नीचे हैं । हमारी आबादी 75 करोड़ है जिसमें से एक तिहाई लोग गरीबी की रेखा के नीचे रहते हैं । दूसरी ओर जो एकाधिकार आयोग की रिपोर्ट है उसके हिसाब से रिपोर्ट में इस बात को माना गया है कि इस देश की सारी सम्पत्ति करीब-करीब जो 75 परिवार हैं उनके हाथों सिमट कर रह गई है । सरकार को तो ऐसा कानून लाना चाहिए था जिससे कि लोग इस देश में धन को एकत्रित कर रहे हैं, अपने परिवारों में धन को बटोरे हुए हैं, उनको निकालने का काम करना चाहिए । हमारी दिल्ली में ही कितने ऐसे फाइव स्टार होटल हैं जहां एक रात ठहरने का किराया 2 हजार, 3 हजार रुपये है । एक व्यक्ति यदि एक समय का खाना खाये तो 500 रुपय से लेकर हजार रुपये और 1200 रुपये तक लग जाते हैं । दूसरी ओर इस देश में दिल्ली में ही सड़कों पर ऐसे लोग दिखाई देते हैं जो झूठन, आदमी खाकर फेंक देते हैं उस झूठन में से अन्न के दाने बटोर कर खाते

[श्री सत्य प्रकाश मालवीय]

हैं । इसलिए मैं वित्त मंत्री जी से पुनः इस बात का आग्रह करुंगा कि एस्टेट ड्यूटी एक्ट 1984 में समाप्त किया गया था जिसके फलस्वरूप आज यह तीसरा संशोधन लाना पड़ा है तो इस संशोधन को वापस लिया जाए और पुनः उस एस्टेट ड्यूटी एक्ट को इस देश में लागू करने का काम करें ।

इस बात की भी यहां चर्चा की गई थी कि करीब-करीब 22 करोड़ से लेकर 26 करोड़ तक की आमदनी होती है एस्टेट ड्यूटी के फलस्वरूप और उसके कालेक्शन में सरकार का ज्यादा खर्चा हो जाता है लेकिन मैं समझता हूं सरकार ने इस बात को कह कर सदन को गुमराह करने का काम किया है कि जो लोग एस्टेट ड्यूटी के काम में लगे हुए हैं सरकारी अधिकारी, सरकारी कमचारी वे केवल एस्टेट ड्यूटी का ही काम नहीं करते बल्कि बहुत से सरकारी काम करते हैं ।

श्री जगेश देसाई : मालवीय जी जो एस्टेट ड्यूटी का काम करते हैं इसके लिए अलग से अफसर होते हैं । वे कोई दूसरा काम नहीं करते ।

श्री सत्य प्रकाश मालवीय : दूसरी ओर हमारे देश की जो आर्थिक व्यवस्था है पूरी चरमरा गयी है । 20 करोड़ हो, 22 करोड़ हो या 26 करोड़ हो यह धनराशि कोई कम नहीं है हमारे देश के लिए और सरकार के लिए जबकि एक-एक पैसे की हमारे देश की आर्थिक व्यवस्था को सुधारने के लिए और ठीक करने के लिए आवश्यकता है ।

मैं एक प्रश्न मंत्री जी से पूछना चाहता हूं कि पिछले 5 वर्षों में इस देश मे कितने ऐसे लोग थे संख्या के आधार पर जिनके ऊपर एस्टेट ड्यूटी टेक्स उनकी मत्यु के बाद लगाया गया था । यह बात मैं इसलिए जानना चाहता हूं कि जैसा मैंने इशारा किया एक तरफ तो हमारे देश की कुल आबादी करीब-करीब 75 करोड़ है और सन् 2000 में 100 करोड़ एक अरब हो जायेगी लेकिन जिस कानून को आप समाप्त कर रहे हैं उस कानून से कितने लोग प्रभावित होते थे और हमारे देश की जो जनसंख्या है उसका कितने प्रतिशत है ? यह बात मैं इसलिए जानना चाहता हूं कि आप भी इस बात का दावा करते हैं कि हम देश मे समाजवाद लाना चाहते हैं जिससे हम गरीबी को समाप्त करना चाहते हैं और देश में जो गरीबी का स्तर है उसको हम ऊपर उठाना चाहते हैं । लेकिन जो विधेयक एस्टेट ड्यूटी को समाप्त करने का आप लाये हैं इससे गरीब और अमीर की खाई में वृद्धि होगी और उसमें और बढ़ोतरी होगी । इसलिए मैं चाहूंगा कि जिस स्पष्टीकरण को मैंने मंत्री जी से पूछा हैं उसे अवश्य बताने की कृपा करें कि जिससे कम से कम 1984 के एक्ट के कारण जो यह संशोधन आया है इसके अन्तर्गत कितने लोग लाभान्वित होंगे, कितनों को इससे फायदा पहुंचने वाला है ? इन शब्दों के साथ इस संशोधन विधेयक पर मैंने अपने विचार प्रस्तुत किये हैं ।

श्री सुखदेव प्रसाद (उत्तर प्रदेश) : उपसभाध्यक्ष महोदय, माननीय वित्त मंत्री जी ने जो बिल इस सदन में प्रस्तुत किया है मैं उसका समर्थन करता हूं । जहां तक एग्रीकल्चर लैंड से एस्टेट ड्यूटी हटाने का प्रश्न है । गवर्नमेंट ने बहुत सोच समझ के बाद इसको सदन में प्रस्तुत किया है । हमारे हिन्दुस्तान की जितनी भी स्टेट्स हैं उनमें सिर्फ तीन को छोड़कर बाकी ने इसको समाप्त कर दिया है । बहुत से हमारे साथियों ने कहा कि पिछले 25–30 साल से आप क्या कर रहे थे । लेकिन मैं यह कहना चाहता हूं कि किसी चीज का तजर्बा भी बहुत बड़ी चीज होती है । किसी भी चीज को जानने के बाद सरकार उसमें एमेंडमेंट कर सकती है । हमारी यह पार्लियामेंट इसीलिए बनाई गई है । समय समय पर आवश्यकता पड़ने पर हम अपने कानूनों में एमेंडमेंट कर सकते हैं । इसलिए यह नया बिल लाया गया है । इसलिए आपकी इस

बात में कोई दम नहीं है कि इसको पहले क्यों नहीं किया गया । तजुर्बा प्राप्त करने के बाद ही हम किसी चीज का फायदा उठा सकते हैं ।

दूसरी चीज हमारे साथियों ने यह कही कि सरकार ने एग्रीकल्चरल ड्यूटी के बारे में कुछ नहीं सोचा । मैं उनसे यह कहना चाहता हूं कि स्टेट ड्यूटी और एग्रीकल्चरल इस्टेट दोनों अलग अलग चीजें हैं । मैंने यह देखा है कि जो लोग एग्रीकल्चरल के बारे में ए, बी, सी, डी, भी नहीं जानते हैं वे लोग एग्रीकल्चर की बात करते हैं । वे लोग इस बात पर जोर देते हैं कि सारे देश में एग्रीकल्चरल लेंड पर इनकम टेक्स लगना चाहिए । श्रीमान्, मैं यह बहुत साफ तौर पर बतलाना चाहता हूं कि आज हमारे देश के किसान को किस स्थिति से गुजरना पड़ रहा है, यह किसान ही स्वंय जानता है । खाद की महंगाई, ट्रैक्टर की मंहगाई, बीज की मंहगाई, पानी और बिजली की महंगाई, डीजल की मंहगाई आदि ऐसी चीजें हैं जिनके चलते किसानों को भारी कठिनाइयों का सामना करना पड़ रहा है । मैं पूछना चाहता हूं कि किसान की आमदनी कहां बढ़ रही है ? कई माननीय सदस्यों ने कहा कि जिन किसानों के पास दो सौ एकड़ या अधिक जमीन है उनकी आमदनी बढ़ रही है । लेकिन मैं कहना चाहता हूं कि हिन्दुस्तान में शायद ही कोई स्टेट होगी जहां पर लैण्ड सीलिंग नहीं लागू की गई होगी । इसका मतलब यह है कि एक परिवार के पास इतनी जमीन है जितनी एक परिवार के गुजर-बसर के लिए आवश्यक है । श्री मालवीय जी ने इस बात का जिक्र किया कि हमारे देश में गरीबी बढ़ रही है । मैं यह पूछना चाहता हूं कि लैण्ड डिस्ट्रिब्यूशन से गरीबी दूर हो जाएगी ? क्या हमारे देश में सारी जमीन का बंटवारा करने से गरीबी दूर हो जाएगा ? भारत की आबादी लगभग 75 करोड़ है । अगर केवल एग्रीकल्चरल लैण्ड को ही लें तो वह .45 एकड़ से अधिक नहीं बठती है । ऐसी सूरत में हम इससे क्या फायदा उठा सकते हैं ? समझने की बात यह है कि एग्रीकल्चरल लैण्ड से प्रोफिट क्या है । आज किसान किस स्थिति से गुजर रहा है । हमारे देश में वैल्थ टैक्स बढ़ता जा रहा है । यह ठीक और वैल्थ भी बढ़ती जा रही है । लेकिन हमें इस बात को भी ध्यान में रखना चाहिए कि खेती में एक सीमा से अधिक आप कितना भी खाद डालिये पानी दीजिए, अच्छा बीज डालिये, उसकी पैदावार नहीं बढ़ती है । वह डिमिनिशिंग रिटर्न देने लगती है । यही कारण है कि आज किसान खेती से उतना फायदा नहीं उठा रहा है जितना वह पहले उठाया करता था । जो लोग स्वंय खेती करते हैं वे जानते हैं कि आज किसान की स्थिति क्या हो गई है । जैसा मैंने कहा, किसान जो आज अपनी खेती से वह मुनाफा नहीं मिल रहा है जो 10 साल पहले या 5 साल पहले मिला करता था । तो श्रीमान्, मैं समझता हूं कि इन सारी बातों को छोड़कर इस बात को जरुर सोचना चाहिए कि आज भारत का किसान, चाहे वह छोटा होल्डर हो या बड़ा होल्डर हो, जो अभी है वह किस स्थिति से गुजर रहा है । वह तो पहले ही लैंड सीलींग के अन्दर अपनी जमीन दे चुका है । अब उसके पास बचा ही क्या है । थोड़ा पंजाब और त्रिपुरा में है जहां पर किसान मेहनत कर पैदा कर रहा है और अपनी गुजर बसर कर रहा है । लेकिन इसके माध्यम से वह लखपति नहीं हो सकता । हां, यह भी ठीक है कि खेती की बदोलत वह भूखों भी मर सकता है । वह इसके भरोसे जिन्दा है और अपने परिवार को जिंदा रख रहा है । मैं समझता हूं कि माननीय मंत्री जी ने जो बिल पेश किया है वह सराहनीय है और मैं इसका स्वागत करता हूं । इन्होंने किसान के दुखदर्द को समझा है, इन शब्दों के साथ मैं इस बिल का समर्थन करता हूं ।

श्री विठ्ठलभाई मोती राम पटेल : उपसभाध्यक्ष जी, मैं इस बिल का समर्थन करता हूं । किसान की जमीन

[श्री विठ्ठलभाई मोतीराम पटेल]

पर कोई भी टैक्स नहीं होना चाहिए । सही मायनों में कोई भी किसान आज तक बड़ा पूंजीपति हुआ भी नहीं है । आज हिन्दुस्तान में कोई राजा-महाराजा किसान है ही नहीं । किसान के ऊपर जो थोड़ी बहुत ड्यूटी है उसको जो मंत्री जी खत्म कर रहे हैं मैं उसको अप्रिसियेट करता हूं । दूसरा मैं झा साहब की इस बात से सहमत हूं कि जो बड़े पूंजीपति लोग हैं, वे जो प्रोपर्टी छोड़कर जाते हैं उनके ऊपर ड्यूटी माफ करने की क्या जरुरत थी ? कभी भी बिना एक्सप्लाइटेशन प्रोपर्टी इक्कठी नहीं होती । कहीं न कहीं इन्होंने किसी का शोषण किया होगा, चाहे कन्ज्यमर्स का हो, चाहे कामगारों का किया हो । बिना किसी के शोषण किये सम्पति इकट्ठा नहीं हो सकती । कोई भी नौकरी करने वाला आदमी बड़ी सम्पति वाला नहीं बन सकता है । जो बड़ी सम्पति छोड़कर जाते हैं, तो उनकी सम्पति में से समाज के लिये अगर कुछ ले लिया जाय तो उसमें कोई बुराई नहीं है । हमारे हिन्दु धर्म और दूसरे धर्मों में भी यह है । जब कोई आदमी मर जाता है तो उनके बच्चे ब्राह्मणों को दान देते हैं, लोगों को खिलाते हैं और कुछ न कुछ दान अवश्य करते हैं । तो अगर इसी तरह से समाज के लिये भी वह कुछ दें तो उसमें कोई बुरी बात नहीं है । क्योंकि सम्पति शोषण से ही बनती है तो अगर ऐसा होगा तो जो उनके पास होंगे वह भी कम हो जायेंगे ।

महोदय, हमारा जो इनकम का रेशियो है इस बात को कोई सुनता ही नहीं । हमें मैक्सिमम और मीनिमम इनकम का रेशियो कभी न कभी तय करना होगा । यह 1 और 10 के रेशियो से ज्यादा नहीं होना चाहिए । इसे कम से कम एक और ज्यादा से ज्यादा दस होना चाहिए । हमारा जो टैक्स स्ट्रक्चर है वह भी इस तरीके का बनना चाहिए, जिसमें हायर इनकम और मिनिमम के बीच में इतनी बड़ी खाई नहीं होनी चाहिए कि एक आकाश में और दूसरा जमीन के अंदर हो । इसलिए मैं भी मानता हूं कि आपने जो इस्टेट ड्यूटी बड़े पूंजीपतियों पर से हटाई वह ठीक नहीं किया । एग्रीकल्चरल पर यह होना ही नहीं चाहिए । सही मायनों में आज किसान हर ड्यूटी, सीमेंट दो तो उस पर ड्यूटी लो, चीनी लो तो उस पर ड्यूटी, सीमेंट की एक बोरी खरीदेगा तो उस पर 12 रुपये ड्यूटी देता है । किसान इतना अमीर नहीं हुआ है । हां, पंजाब में इरीगेशन की वजह से थोड़ा अमीर हुआ है लेकिन सारे हिन्दुस्तान को देखते हुए किसान इतना आगे नहीं बढ़ा है । उनको आगे बढ़ाने के लिये वह जो चीज खरीदता है उस पर ड्यूटी नहीं लगनी चाहिए । लेकिन जो चीज वह खरीदता है कहीं न कहीं उस पर ड्यूटी लग जाती है । वह बस में मुसाफरी भी करेगा तो उसके ऊपर 20–25 परसेंट पैसेन्जर टैक्स लग जाता है । ये सब चीजें हैं । इसलिये किसान ऊपर कोई भी नई चीज अगर डालने की बात आये तो वह नहीं होनी चाहिए । इन शब्दों के साथ यह बिल आया है मैं इसका समर्थन करता हूं ।

SHRI JERLIE E. TARIANG (Meghalaya): Mr. Vice-Chairman, Sir, I welcome this Bill which seeks to amend the Estate Duty Act in relation to Punjab and Tripura. I heard a number of arguments for and against this Bill. But what is important for us to consider is whether we have anything more to discuss over the Bill when, last year, we had a full discussion and passed it. The only thing which I do not understand is, why Nagaland has been exempted, whether it is mandatory for Nagaland legislature to pass a resolution in this connection. I would like to have a clarification on this. It is just and proper to see that all the States are treated alike. We find that the Bill is acceptable to all the Members since a resolution had come even from the non-Congress States like Tripura and Punjab, especially Tripura which claims to be the front-line champion of socialism. If

they have seen the wisdom of recommending the extension of this Act to their State, I do not see any reason why we should have any further discussion over the Bill. I do not have much excepting to welcome the Bill. But I would like the hon. Finance Minister to clarify when all the other States have been covered, why Nagaland should not be covered. Is it mandatory for Nagaland legislature to pass a resolution to that effect?

श्री राम चन्द्र विकल (उत्तर प्रदेश) : उपसभाध्यक्ष महोदय, यह जो सम्पदा शुल्क (संशोधन) विधेयक माननीय वित्त मंत्री जी द्वारा प्रस्तुत किया गया है मैं इसका हृदय से समर्थन करने के लिए खड़ा हुआ हूं। यह बात सच है कि विधेयक जो आज पेश है कुछ तजरूबे के बाद इस सम्पदा शुल्क को समाप्त किया जा रहा है। जहां तक किसानों की बात है उन पर तो यह सम्पदा शुल्क परेशानी करने वाला था ही । साथ ही देसाई जी को सन्देह रहा है माननीय चटर्जी जो अब नहीं बैठे हैं, मालवीय जी से मैं बताना चाहता हूं कि डायरेक्ट और इनडायरेक्ट टैक्स किसान कितना देता है इसका हिसाब लगाइये । माननीय सदस्य ने कहा कि जमीन पर सीलिंग आने के बाद इतनी विषमताएं नहीं हैं जितना हमारे चटर्जी जो ख्याल करते हैं (व्यवधान)

श्री जगेश देसाई : विकल जी, मैंने तो समर्थन किया था । एग्रीकल्चर के बारे में सवाल ही नहीं है लेकिन दूसरा प्रापर्टी के बारे में (व्यवधान)

श्री राम चन्द्र विकल : आपको जो थोड़ा सा सन्देह हो रहा था गिफ्ट पर, वैल्थ पर और इनकम टैक्स पर यों तो जितने टैक्स लगते हैं कुछ न कुछ परेशानी और दिक्कतें तो होंगी ही लेकिन देखना यह है कि टैक्स सही जगह लगना चाहिए । होशियार लोग टैक्स लगने ही नहीं देते हैं और जिन बेचारों को फंसाया जा सकता है जो छिपा नहीं सकते हैं उन पर टैक्स जरूर लगता है। चाहे सर्विस वाले हों या थोड़ी जमीन वाले हों, जो कागज पर है, जो छिपाना नहीं जानते, नम्बर–2 का काम नहीं कर सकते हैं उनको तो आप मजबूर करेंगे। जो दे सकते हैं उन से ले नहीं पायेंगे । इस विषमता को आप मिटावें तो हम आपको हर बात पर साथ देंगे। लेकिन परेशानी उनको होती है जो देने के योग्य नहीं हैं या उन के गुजारे नहीं होते चाहे वे सरकारी कर्मचारी हों या जमीन के मालिक हों या बड़े मालिक हों । इस वक्त देश में जमीन के बड़े मालिक तो नहीं रहे हैं । इस मौके पर किसानों के बारे में जो भ्रम है देश में मैं उसको दूर करना चाहता हूं। जमीन की सीलिंग और बंटवारे के बाद किसान की आर्थिक हालत और भी खराब हो गई है सारी दुनियां का रिकार्ड मैं जानता हूं। जो देश खेती पर कम निर्भर करेगा वह मालदार है । जितने लोग खेती पर बढ़ते चले जाएंगे उतनी देश में गरीबी आती है। हमारे देश का किसान भी खेती के बंटवारे के बाद जमीन की सीलिंग के बाद गरीब होता चला गया । मैं बहुत बड़ी जमीन के हक में नहीं हूं लेकिन अलाभकारी जीत भी कोई मुनाफे का धन्धा नहीं है । अमरीका में 7 फीसदी किसान हैं अब तो और ज्यादा कम हो गये हैं क्योंकि मेरे आंकड़े कई साल पहले के हैं लेकिन वह सब से ज्यादा मालदार देश है। हमारे यहां 63.64 फीसदी किसान हैं और हमारा देश गरीब है । तीसरा जो भेद की नीति है वह हम को समझनी चाहिये। यहां पर भेद है, आपने भूमि पर सीलिंग कर दी उद्योगों पर कोई सीलिंग नहीं है । उद्योगपति चाहे जितने लाइसेंस ले सकते हैं चाहे जितनी फैक्टरीज लगा सकते हैं और लाइसेंस पर भी परमिटों पर भी चाहे वह देश के परमिट हों चाहे लाइसेंस हों। चाहे उद्योग हों, उन पर हमारी सीलिंग नहीं लग पाती और जमीन पर सीलिंग लगने के बाद भी फिर डायरेक्ट और इनडायरेक्ट टैक्स देने के बाद सम्पदा शुल्क भी देना पड़े, तो यह थोड़ी सी कठिनाई है उनके काम करने वालों की ।

5.00 P.M.

साथ ही जब वह दिल तोड़ जाते हैं, जो आर्थिक विकास में हमारे देश के, खास करके अन्न उत्पादन में जो किसान भागीदार हैं, जो देश के लिए अतिआवश्यक है, वह लोग निराश होते हैं ।

साथ ही कुछ माननीय सदस्यों ने चर्चा की कि इसमें करप्शन की गुंजाइश भी होती

[श्री राम चन्द्र विकल]

है । करप्शन भी इसका एक कारण है कि जो परेशानी हुई । सही टैक्स आ ही नहीं पाता । तो इन बातों को देखते हुए जो विधेयक लाया गया है, मैं समझता हूं कि यह बहुत समयोचित है और इसकी मांग थी ।

दूसरा, यह भी देखना होगा कि जनतंत्र में हमारी असेम्बली पास करे कि सम्पदा शल्क वापिस हो । अब नागालैंड रह गया है । माननीय सदस्य शिकायत कर रहे थे । मैं तो कहना चाहूंगा कि वित्त मंत्री जी से कि वह नागालैंड को भी इसमें शरीक कर लें, वहां से चाहे प्रस्ताव आया हो या न आया हो । सारे देश के लिए जो कानून है, नागालैंड की बिना उनकी मांग के इसको इसमें शरीक कर लिया जाना चाहिए ।

मैं पूर्ण रूप से इस विधेयक का हृदय से समर्थन करता हूं और वित्त मंत्री जी ने जो विचार रखे, मैं उनसे समझता हूं । साथ ही जो विषमता, हमारी समस्याएं, वह जो संदेह हैं कुछ लोगों को किसान के बारे में या खेती करने वालो के बारे में, वह ज्यादा समयोचित नहीं हैं ।

इन शब्दों के साथ मैं हृदय से इस सम्पदा शुल्क (संशोधन) विधेयक, 1986 का समर्थन करता हूं ।

SHRI JANARDHAN POOJARI: Mr. Vice-Chairman, Sir, the scope of this debate is very limited and the hon. Members have also confined themselves to relevant points. Before proceeding further, I want to make it very clear that there is no Estate Duty for non-agricultural land in the country.

Now, Sir, this Bill is before the House for the abolition of the Estate Duty on agricultural land in the respective States mentioned in the Bill. Here the hon. Members have made one point—as to why Nagaland has not been included and Shri Manohar has stated as to why we did not wait for the resolution to be sent by Nagaland State Government. Sir, we cannot abolish Estate Duty in the State on agricultural land without the resolution passed by the State legislature. This is the legal position, the constitutional position under Art. 252 of the Constitution. So when these States have pased the resolution, we have come before Parliament for the abolition of Estate Duty on agricultural land. So far as Nagaland is concerned, it is for the State Government to pass the resolution and then they can come before the Central Government and we will come before Parliament, if necesary, and definitely abolish it there also.

Sir, Shri Desai has made and also raised the point about the doubt in the mind of the nation and in Parliament regarding the Gift Tax. I assure the hon. Members that Gift Tex will not be and shall not be abolished. So far as the basic policy regarding socialism and removal of disparties is concerned, I can tell the hon. Members that there is no change in the basic policy or philosophy. But here, the entire basic policy of socinlism or removal of disparities does not depend on estate duty only. Estate duty had been introduced in the country thinking that it would be an instrument for the removal of disparties. But, Sir, later on experience proved that it will not be successful and there are other methods by which we can reduce disparities and our basic philosophy or policy could be implemented. Once the Government thought that by having this estate duty only our policy could be implemented but later on the Government said "No" considering the experience and the difficulties faced. Sir, we have got other methods.

Sir, the honourable Member, Mr. Desai, is committed to socialism and I adore him for his commitment and dedication, particularly to the poor classes and social cause. But here I can tell Mr. Desai that he need not worry about this estate duty. We have got other means, other ways, to remove and reduce the disparties about which in the Consultative Committee meetings of the Finance Ministry and in Parlament also he has been speakeing. We have been gvng a lot of respect to Mr. Desa"s vews but here I would beg to differ from him and say that this is the only method, let us remove this estate duty. Here, even the collection charges